

## **INSTRUCTIONS FOR COMPLETING THE ANNUAL SURVEY OF MANUFACTURES REPORT 1998-2003**

---

The purpose of this manual is to assist you in filling out the Annual Survey of Manufactures, Form MA-1000(L). If there are any questions regarding this report, please write to:

Bureau of the Census  
1201 East Tenth Street  
Jeffersonville, IN 47132-0001

or call

Washington, DC — (301) 457-4755, (301) 457- 4810, or 1-800-201-4647  
8:00 a.m. through 5:00 p.m., eastern time, Monday through Friday

**SPECIAL NOTE:** For the 1998 survey year, the Annual Survey of Manufactures converted to the new industry classification structure of the North American Industry Classification System (**NAICS**). Detailed notices of the new industry classification structure were published as separate NAICS agreements in the **Federal Register**. The notice for the manufacturing sector was published on July 5, 1996. For more information regarding the new classification system visit our website: <http://www.census.gov/epcd/www/naics.html>. To view an entire list of new NAICS 7-digit product class codes and descriptions visit the following website: <http://www.census.gov/econ/www/mm/naics.html>

### **CONTENTS OF INSTRUCTIONS**

#### Part I – DETAILED INSTRUCTIONS

##### A. WHO SHOULD REPORT?

##### B. WHAT ACTIVITIES SHOULD BE REPORTED?

##### C. TRANSFER VALUES OF PRODUCTS AND MATERIALS FROM ONE ESTABLISHMENT TO ANOTHER "INTERPLANT TRANSFERS"

##### D. WHAT PERIOD SHOULD EACH REPORT COVER?

#### Part II – ITEMS ON REPORT FORM – DETAILED INSTRUCTIONS

DETAILED INSTRUCTIONS FOR ITEMS 1-10B ARE INCLUDED IN NUMERICAL SEQUENCE IN THIS SECTION OF THE MANUAL

#### Part III – SPECIAL REPORTING INSTRUCTIONS FOR ESTABLISHMENTS INVOLVED IN OWNERSHIP CHANGES

NOTE – A LIST OF SELECTED PRODUCT CLASS CODES AND DESCRIPTIONS IN NUMERICAL SEQUENCE IS INCLUDED WITH FORM MA-1000(L).

## INSTRUCTIONS FOR COMPLETING THE ANNUAL SURVEY OF MANUFACTURES REPORT

### ALL FORMS MUST BE RETURNED

If you require an extension of time over 30 days to complete this report, or if there are any other questions regarding this report, please write to: **Bureau of the Census, 1201 East Tenth Street, Jeffersonville, IN 47132-0001 or call one of the following numbers: (301) 457-4810, (301) 457-4755, or 1-800-233-6136.** Please include the 11-digit Census File Number (CFN) which appears in the label of this report form on any correspondence. ALL MA-1000(L) REPORT FORMS ARE TO BE RETURNED.

In the prior-year column, we have printed the data available in our files. These figures may differ from those actually reported by you because of changes made by the Bureau of the Census as a result of correspondence with your company or a comparison with previous data reported for the establishment. Please check the previous-year figures and make any necessary corrections. If prior-year figures are not printed on your form, please report these figures for Item 5, Inventories, only.

When actual book figures cannot be provided except at high cost to your company, reasonable amounts of estimating or prorating are acceptable.

Public reporting burden for this collection is estimated to average from a half hour to six hours per response with an average of 3.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Finance and Administration, Attn: Paperwork Reduction Project 0607-0449, Room 3104, Federal Building 3, Bureau of the Census, Washington, DC 20233.

Before returning your completed report, review all figures for consistency and complete the certification information in Item 11.

### Part I – DETAILED INSTRUCTIONS

#### A. Who Should Report?

The Annual Survey of Manufactures is conducted under an Act of Congress (title 13, United States Code) which requires that a report be filed by every manufacturer who receives a report form.

Since separate data will be published for industries and states, separate reports are required for each manufacturing establishment (plant).

**1.** An establishment is defined as a single physical location where manufacturing is performed. If your company operated at different physical locations, even if they are producing the same line of goods, a separate report must be filed for each manufacturing location in the sample.

If your company operates in two or more distinct lines of manufacturing at the same location, a separate report should be filed for each activity.

**2.** The report form for any establishment not in operation should be returned with the notation as to its status in Item 10A, Operational Status. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in the proper section.

#### B. What Activities Should be Reported?

Each report should cover all the activities (manufacturing, fabricating, processing, and assembling) conducted within the establishment. The reported figures should also include activities such as the maintenance of plant and equipment, receiving, shipping, warehousing, storage, research, recordkeeping, health, safety, cafeteria, and other services, when carried on at the same physical location by the manufacturing establishment. The manufacturing establishment reports should exclude sales branches, sales offices, research laboratories, retail stores, mining activities, and general administrative offices, if they are operated as separate establishments.

Please note that establishments engaged in the activities listed below are considered to be manufacturing establishments for the purpose of this survey:

Apparel jobbing and contracting

Assembling from purchased components

Ship repair

Commission processing of materials owned by others

Job casting, stamping, and machining

Lapidary work

Machine shops, including those operating on a job-order basis

Manufacturing and delivering ready-mixed concrete

Milk pasteurizing and bottling

Plating, galvanizing, polishing, etc., of materials owned by others

Poultry dressing

Printing

Research and development, engineering and other services directly related to aerospace industries

Sawmills

Seafoods, fresh-packaged or frozen

Wood preserving

### C. Transfer Values of Products and Materials From One Establishment to Another "Interplant Transfers"

One of the important statistical measures of manufacturing activity is "value added by manufacture," which is derived by the Bureau of the Census from the figures reported for value of shipments, cost of materials, and inventories.

In order for statistics on value added and other subjects to be comparable from industry to industry or area to area, it is necessary that the operations of each establishment of a MULTIPLE-ESTABLISHMENT COMPANY be reported as though the establishment were a separate "economic" unit. This means that the value of interplant transfers within a company should include, in addition to direct costs of production, a reasonable proportion of "all other costs (including company overhead) and profits." The establishments receiving such transfers should report them as materials consumed (or inventories of materials, etc.) at the same value plus costs of freight and other direct handling charges. (See part II, Item 7; Cost of Materials and Contract Work; Item 5, Inventories; and Item 9A, Value of Products Shipped and Other Receipts).

#### D. What Period Should Each Report Cover?

Report data for the calendar year. If calendar year book figures are not available except at considerable cost, reasonable estimates will be acceptable. However, if your fiscal year ends between October 31 and February 28, fiscal year figures will be acceptable for all items except employment, plant hours, and payrolls. (Calendar year figures for these employment items should be available from your quarterly tax records.) Indicate in Item 11, CERTIFICATION, the exact dates covered.

If there was a change in operator during the year or the establishment operated part of the year only, the data should apply to the period of operation by your company only. Report in Item 10B, Operational Status, any change and give the name and address of the previous operators or new operators.

### Part II – ITEMS ON THE REPORT FORM

#### Item 1A – EMPLOYER IDENTIFICATION NUMBER –

Enter in Item 1A the current Employer Identification Number if it is different from the one printed in the address label. This information is needed so that the Bureau of the Census can avoid sending duplicate report forms for the same location. Our file of new business formations is based on the new Employer Identification Numbers issued each year. However, we exclude mailing report forms to new Employer Identification Numbers if we identify them as belonging to existing respondents.

## Part II – ITEMS ON THE REPORT FORM – Continued

**Item 2 – EMPLOYMENT** – You may follow the definition of employees specified by your State Employment Security Agency.

Report employees at the establishment who worked or received pay for part of the pay period including the 12th of March, May, August, and November. Include all persons on paid sick leave, paid holidays, and paid vacation during these pay periods; exclude members of Armed Forces and pensioners carried on your active rolls. Include officers at this establishment, if a corporation; if an unincorporated concern, exclude proprietor or partners.

The following types of food processing establishments should exclude agricultural workers or fishing crews from this report:

Sugar mills which are part of sugar plantations;

Fruit or vegetable canning or freezing plants with farms associated with their operations;

Fish canning, freezing or packaging plants with fishing operations associated with the plant.

**Item 2, lines a (1–4) and line b – Number of Production Workers** – INCLUDE workers (up through the line-supervisor level) engaged in fabricating, processing, assembling, inspecting, receiving, packing, warehousing, shipping (but not delivering), maintenance, repair, janitorial, guard services, product development, auxiliary production for plant's own use (e.g., powerplant), recordkeeping, and other closely associated services. Include truck drivers delivering ready-mixed concrete. EXCLUDE proprietors and partners.

**Item 2, line c** – Divide the total on line b by 4 and enter the results on line c; divide by 4 even if you did not operate in all four periods (omit fractions).

**Item 2, line d – All Other Employees** – INCLUDE nonproduction personnel, including those engaged in the following activities: supervision above line-supervisor level, sales (including driver/salesperson), sales delivery (truck drivers and helpers), advertising, credit, collection, installation and servicing of own product, clerical and routine office functions, executive, purchasing, finance, legal, personnel (including cafeteria, etc.), professional and technical. Exclude proprietors and partners.

### Item 3A – ANNUAL PAYROLL – (EXCLUDE from Item 3C.)

Report the gross earnings paid in each calendar year to employees at the establishment prior to such deductions as employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.

INCLUDE in gross earnings: commissions, dismissal pay, paid bonuses, employee contributions to pension plans such as 401(k), vacation and sick leave pay, and the cash equivalent of compensation paid in kind.

INCLUDE salaries of officers of this establishment, if a corporation; if an unincorporated concern, exclude payments to proprietors or partners.

EXCLUDE payments to agricultural employees, fishermen, members of the Armed Forces, and pensioners carried on your active payroll.

### Item 3B – FIRST QUARTER PAYROLL – (Not applicable to single-establishment companies)

### Item 3C – EMPLOYER'S COST FOR FRINGE BENEFITS (Annual supplemental labor costs)

INCLUDE:

- Legally required payments for all programs required under Federal and state legislation:
  - Federal Old Age and Survivors' Insurance
  - Unemployment compensation
  - Workers' compensations
  - State temporary disability payments for establishment located in Rhode Island, California, New York, and New Jersey
- Payments for voluntary programs not specifically required by Federal or state legislation whether initiated by the employer or established as a result of a collective bargaining contract

- Employer payments to programs financed jointly by employer and employee contributions. Include employer payments for:

Insurance premiums on hospital and medical plans  
Life insurance premiums

Premiums on supplementary accident and sickness insurance

In reporting payments for insurance, report net payments (i.e., gross payments less any offsetting dividends, refunds, or other reductions in premiums).

- Report payments or allocations for:

All pension plans regardless of method of administration  
Supplemental unemployment compensation plans  
Welfare plans

Stock purchase plans in which the employers' payment is not subject to withholding tax

Deferred profit sharing plans

The items listed above are generally considered as deferred rather than current income to employees and are not subject to withholding of income tax. If the payments or allocations by the company are made to a fund, do not report payments to employees out of these funds. However, include payments made directly to retired employees or their survivors that do not pass through a fund.

### EXCLUDE:

- Annual payroll and first quarter payroll (from Items 3A and 3B)
- Expenditures not of the type listed above such as losses on company operated cafeterias and snack bars, cost of in-plant medical services, cost of free parking lots, discounts on employee purchases, cost of uniforms and other work clothing supplied to employees, and similar expenditures
- "Fringe benefits" such as payments for holidays, vacations, sick pay, bonuses, unused vacation, jury pay, night shift bonus, suggestion awards, and the payment on profit sharing and special stock purchase plans subject to withholding tax. Report this category of benefits as wages and salaries in Item 3A and 3B, Payrolls.

If any of the items are maintained in your records only at the company level, allocate their costs to the manufacturing establishment. You may distribute the total on the basis of the ratio of the payroll of each manufacturing establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in "Remarks."

### Item 4 – TOTAL PLANT HOURS WORKED BY PRODUCTION WORKERS (ANNUAL) –

INCLUDE all hours worked or paid for, except hours paid for vacations, holidays, or sick leave. If an employee elects to work during the vacation period, report only actual hours worked by such employee. Overtime hours should be reported as actual hours worked and not as straight-time equivalent hours.

### Item 5 – INVENTORIES OF THIS ESTABLISHMENT AT END OF YEAR (Report both years) –

Report the value of all inventories owned by this establishment regardless of where the inventories are held. If this establishment is part of a multiunit company, the company should assign to each establishment those inventories that the establishment is responsible for as if it owned them. For example, in completing the report of a manufacturing establishment or sales branch, INCLUDE those inventories that are attributable to its operations, even if the inventories are held elsewhere, e.g., at a warehouse operated by your company or in a public warehouse. Those inventories of an operating establishment held elsewhere should not be shown on the report of the warehouse where they are actually stored. Inventories should not be duplicated on establishment reports.

Report inventories at cost or market using generally accepted accounting methods. In reporting total inventories and inventories by stage of fabrication for inventories valued on LIFO (Item 5, lines a-d, use the sum of the LIFO value plus the LIFO reserve. Thus, the total inventories reported in Item 5, line d should equal the sum of item 5, lines e(1), f(1) and f(2). Note that the LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value). If you calculate the LIFO carrying value of inventories by specific goods LIFO (unit LIFO), please estimate the current cost of inventories for the purpose of determining the LIFO reserve.

**THE FOLLOWING EXAMPLES SHOW HOW TO REPORT INVENTORIES:**

**EXAMPLE A – Reporting of inventories that are completely not subject to LIFO** – Inventories by stages of fabrication are reported on Item 5, lines a–d. Total inventories reported on line d must be broken out in line e. The total of lines e(1) and e(2) should equal the total reported on line d. In this example, one hundred percent of the total inventories are reported not subject to LIFO costing on line e(1). Lines e(2), f(1) and f(2) are not used.

Item 5. INVENTORIES OF THIS ESTABLISHMENT AT END OF YEAR (Report both years.)				END OF 1998			END OF 1997			
		Key	Mil.	Thou.	Mark (X) if "0"	Key	Mil.	Thou.	Mark (X) if "0"	
REPORT INVENTORIES AT COST OR MARKET USING GENERALLY ACCEPTED ACCOUNTING METHODS.										
		a. Finished goods	335		200	0	331		200	0
		b. Work-in-process	336		300	0	332		200	0
		c. Materials, supplies, fuels, etc.	337		500	0	333		400	0
		d. Total inventories (Sum of lines a, b, and c)	338		1 000	0	334		800	0
		e. Of the value on line d, report:								
		(1) Amount not subject to LIFO costing	368		1 000	0	364		800	0
		(2) Amount subject to LIFO costing (gross)	369			0	365			0
		f. Report the following applicable to line e(2):								
		(1) Amount of the LIFO reserve	370			0	366			0
		(2) LIFO value of line e(2) (net)	371			0	367			0

Are inventories of this establishment subject to the LIFO method of valuation?

230 1 ☐ Yes – Use the sum of the LIFO amount plus the LIFO reserve for completing a through e(2).  
NOTE: If you changed to LIFO during the calendar year, specify in the REMARKS section.

2 ☒ No – Complete only lines a through e(1).  
NOTE: Line e(1) should equal line d.

**EXAMPLE B – Reporting of inventories that are completely subject to LIFO** – Inventories by stages of fabrication are reported on Item 5, lines a–d using the gross amount of LIFO. Total inventories reported on line d must be broken out in line e. The total of lines e(1) and e(2) should equal the total reported on line d. In this example, one hundred percent of the total inventories are reported subject to LIFO costing on line e(2) (gross amount). The associated LIFO allowance or reserve is reported on line f(1). The net LIFO carrying value is reported on line f(2). Line e(1) is not used.

Item 5. INVENTORIES OF THIS ESTABLISHMENT AT END OF YEAR (Report both years.)				END OF 1998			END OF 1997			
		Key	Mil.	Thou.	Mark (X) if "0"	Key	Mil.	Thou.	Mark (X) if "0"	
REPORT INVENTORIES AT COST OR MARKET USING GENERALLY ACCEPTED ACCOUNTING METHODS.										
		a. Finished goods	335		200	0	331		200	0
		b. Work-in-process	336		300	0	332		200	0
		c. Materials, supplies, fuels, etc.	337		500	0	333		400	0
		d. Total inventories (Sum of lines a, b, and c)	338		1 000	0	334		800	0
		e. Of the value on line d, report:								
		(1) Amount not subject to LIFO costing	368			0	364			0
		(2) Amount subject to LIFO costing (gross)	369		1 000	0	365		800	0
		f. Report the following applicable to line e(2):								
		(1) Amount of the LIFO reserve	370		300	0	366		200	0
		(2) LIFO value of line e(2) (net)	371		700	0	367		600	0

Are inventories of this establishment subject to the LIFO method of valuation?

230 1 ☒ Yes – Use the sum of the LIFO amount plus the LIFO reserve for completing a through e(2).  
NOTE: If you changed to LIFO during the calendar year, specify in the REMARKS section.

2 ☐ No – Complete only lines a through e(1).  
NOTE: Line e(1) should equal line d.

**EXAMPLE C – Reporting of inventories that are partially subject to LIFO** – Inventories by stages of fabrication are reported on Item 5, lines a–d. The gross amount of LIFO should be used for the portion subject to LIFO. Total inventories reported on line d must be broken out in line e. The total of lines e(1) and e(2) should equal the total reported on line d. In this example, the portion not subject to LIFO is reported on line e(1). The portion subject to LIFO is reported on line e(2) (gross amount). The associated LIFO allowance or reserve is reported on line f(1). The net LIFO carrying value is reported on f(2).

Item 5. INVENTORIES OF THIS ESTABLISHMENT AT END OF YEAR (Report both years.)				END OF 1998			END OF 1997		
		Key	Mil.	Thou.	Mark (X) if "0"	Key	Mil.	Thou.	Mark (X) if "0"
REPORT INVENTORIES AT COST OR MARKET USING GENERALLY ACCEPTED ACCOUNTING METHODS.									
a. Finished goods		335		200	<input type="checkbox"/> 0	331		200	<input type="checkbox"/> 0
b. Work-in-process		336		300	<input type="checkbox"/> 0	332		200	<input type="checkbox"/> 0
c. Materials, supplies, fuels, etc.		337		500	<input type="checkbox"/> 0	333		400	<input type="checkbox"/> 0
d. Total inventories (Sum of lines a, b, and c)		338		1 000	<input type="checkbox"/> 0	334		800	<input type="checkbox"/> 0
e. Of the value on line d, report:									
(1) Amount not subject to LIFO costing		368		425	<input type="checkbox"/> 0	364		300	<input type="checkbox"/> 0
(2) Amount subject to LIFO costing (gross)		369		575	<input type="checkbox"/> 0	365		500	<input type="checkbox"/> 0
f. Report the following applicable to line e(2):									
(1) Amount of the LIFO reserve		370		200	<input type="checkbox"/> 0	366		150	<input type="checkbox"/> 0
(2) LIFO value of line e(2) (net)		371		375	<input type="checkbox"/> 0	367		350	<input type="checkbox"/> 0

**Item 6 – CAPITAL EXPENDITURES FOR NEW AND USED BUILDINGS AND MACHINERY n– (If the establishment changed ownership during the year, see special instructions in part III.)**

The intent of this item is to compile information on the buildings, structures, and equipment used directly or indirectly by the establishment to produce the goods and services reported in Item 9A, Total Value of Products Shipped and Other Receipts.

Report all outlays during the year for buildings and equipment that are chargeable to the fixed asset account and for which depreciation or amortization reserves are maintained.

**NOTE** – If any building or equipment has been acquired this year under a capital lease, please report the cost (at the market value) as a capital expenditure. Do not report the periodic payments made to the lessor. If the lease qualifies as an operating lease, do not include the value of the building and equipment as capital expenditures. Also, do not report the periodic payments made to the producer or the lessor as capital expenditures.

**INCLUDE:**

- Capital expenditures (outlays) during the year that were actually made during the year, not the final value of equipment put in place or the buildings completed during the year.

Add the cost of additions completed during the year to the construction in progress at the beginning of the year to compute capital expenditures for long-term projects in process

- Capital improvements or new additions in progress in the assets section, as well as the capital expenditure section
- Capital expenditures during the year for new construction whether on contract or by your own work force
- Value of all machinery and equipment, buildings, and capitalized improvements and repairs whether purchased or produced by employees of your own company
- Value of any machinery and equipment or structure transferred to the use of this establishment by the parent company or one of its subsidiaries

**EXCLUDE:**

- Tools that are expressed. Report these in Item 7, line a, Cost of Materials, Parts, Containers, Etc., Used

**Buildings and Other Structures**

**INCLUDE:**

- Elevators, blast furnaces, brick kilns, fractionation towers, ship ways and similar structures, as well as the usual factory, office, and warehouse-type of buildings
- Equipment that is an integral part of the building or structure, such as elevators, overhead traveling cranes, ventilating shafts, and fractionation towers
- Capitalized site improvements, such as roads, tracks, parking lots, fences, and utilities

**EXCLUDE:**

- The value of land on which the structures stand

**Machinery and Equipment**

**INCLUDE:**

- All production machinery (motors, lathes, punch presses, etc.) and transportation equipment (automobiles, trucks, etc.)
- All office equipment and machines; computers; furniture and fixtures for offices, cafeterias, and dressing rooms; and warehouse equipment
- Replacements as well as additions to new capacity

**Item 7 – COST OF MATERIALS AND CONTRACT WORK**

– If materials, parts, and supplies are received from other establishments of your company, costs should be checked against the values reported for the plant producing and transferring the goods (see part 1, section C on page 1). The value should be "economic value," i.e., include in addition to the producing plant's direct cost of production a reasonable proportion of all other costs (company overhead) and profits. Freight and other direct handling charges should be added.

**Item 7, line a – Cost of Materials, Parts, Containers, Etc., Used** – The delivered cost figures reported on line a should cover all raw materials, containers, scrap, and supplies, etc., which were: (a) put into production, (b) used as operating supplies, and (c) used in repair and maintenance.

If this establishment has products made elsewhere under contract and supplies the materials, report the cost of those materials on line a. Include the value of the specific products made in Item 9A, Total Value of Products Shipped and Other Receipts. The amounts paid to other establishments for contract work should be reported on line e and should include also the freight charges for shipping the materials to the contract producer and the finished products to you.



**Item 7, line a – Cost of Materials, Parts, Containers, Etc., Used – Continued**

INCLUDE only physical goods used or put into production.

Report total cost of the materials actually consumed or put in production during the year.

If book records are lacking, estimates may be made from purchases and other records. However, if purchases during the year do not significantly differ from the amounts actually used, purchase figures may be used in lieu of actual consumption. If for any major items consumption differs significantly from purchases, estimate consumption by adding beginning inventories to the amount purchased and subtracting end-of-year inventories for the item.

Cost is delivered cost - i.e., the amount paid or payable after discounts and including freight and other direct charges incurred by the establishment in acquiring the materials.

Include all materials received for consumption, i.e., purchases from other companies, transfers from other establishments of your own company, and withdrawals from inventories.

If the establishment produces items subsequently consumed in further production, report cost of original materials consumed only.

The following list is shown only as an example of types of items which should be included on line a.

**MATERIALS**

Cloth	Rubber	Steel scrap
Lumber	Coking coal	Copper rods
Plywood	Crude petroleum	Iron castings
Paper	Cement	Metal stampings
Resins	Clay	Wire
Sulfuric acid	Glass	
Alcohols	Steel sheet	

**PARTS**

Pumps	Engines	Hardware
Wheels	Gears	Compressors
Bearings	Motors	

**CONTAINERS**

Pails	Tubes	Crates
Drums and barrels	Boxes and bags	

**SUPPLIES**

Bolts, screws, and nuts	Cleaning supplies
Drills, tools, dies, jigs, and fixtures which are charges to current accounts	Stationery and Office supplies
	First aid and safety supplies
Welding rods, electrodes, and acetylene	Dunnage
	Water

**Special Note:** If any of these types of materials are transferred from other establishments of your company, please include their full economic value on line a.

The "economic value" would include costs of production and delivery and a proportionate share of overhead and profits. Cooperatives which have not yet made a final settlement with the growers should include a carefully prepared estimate of the expected amount payable for each kind of produce put into production during survey year.

EXCLUDE services used or overhead charges, such as advertising, telephone, telegram and cable, insurance, development and research, services of engineering, management, marketing and other professional consultants, etc., unless charges for such services are included in the prices paid for materials.

EXCLUDE overhead items such as depreciation charges against plant and equipment; rent and rental allowances; interest payments, royalties, and patent fees.

EXCLUDE materials, supplies, machinery, and equipment which were used in the construction of new structures or additions to your plant, or new machinery and equipment, and that is chargeable to fixed assets accounts. (These should be reported in Item 6.)

EXCLUDE products purchased and resold without further manufacture processing or assembly; their costs should be reported on line b.

**Item 7, line b – Cost of Products Bought and Resold as Such** – Report the cost of all products bought and resold in the same condition as when purchased and not made part of another product manufactured by this establishment. (Total sales value of all products resold should be reported in Item 9A, Code 9998900 6).

**Item 7, line c – Cost of Fuels Consumed for Heat and Power** – Report the total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity. Do not include the estimated cost of fuels, such as sawdust or blast furnace gas, produced as a by-product of your manufacturing activities. INCLUDE anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquified petroleum gas, gasoline, and all other fuels including purchased steam. For selected industries, such as Carbon Black, Blast Furnaces, and Coke Ovens, some of the above fuel types may be used as raw materials as well as being consumed as fuels. In such cases, the cost of these fuel types used as raw materials should be reported in item 7, line a. Be sure to include fuel used to power onsite trucks, fork lifts, or other motor vehicles associated with the establishments. The cost of these fuel types used as fuels should be reported on line c.

**Item 7, line d – Cost of Purchased Electricity** – Report the total amount actually paid or payable for electric energy purchased during the year from other companies, or received from other establishments of your company. Exclude the value of electricity generated and used at this establishment.

**Item 7, line e – Cost of Contract Work Done for You by Others on Your Materials** – If any contract work was done by others on materials furnished by your establishment, report the total payments made during the year for such work, including freight out and in. EXCLUDE the cost of materials worked on, which should be reported on line a.

**Item 8 – QUANTITY OF ELECTRICITY** – All quantities for electricity should be reported in thousands of kilowatthours.

**Item 8, line a – Purchased Electricity** – Report the quantity of electricity for which cost is reported in Item 7, line d.

**Item 8, line b – Generated Electricity** – Report the total quantity of electric energy generated in this plant (gross less generating station use) during the year although part of such energy may have been sold or transferred.

When totals are reported on this line, data relating to the activity of the power stations would also be included in other sections of this report. For example, the number of employees assigned to the power station, their wages and hours should be included in the figures reported in Items 2, 3, and 4; and the cost of fuels used to generate electricity, in Item 7, line c.

**Item 8, line c – Electricity Sold or Transferred to Other Establishments** – Enter the quantity of electric energy, which was also included in Item 8, line a, or line b, which was sold to other companies or transferred to other manufacturing or nonmanufacturing establishments of your company. The corresponding value of electricity sold or transferred should be included in miscellaneous receipts (Item 9A, Code 9998000 5).

**Item 9A – VALUE OF PRODUCTS SHIPPED AND OTHER RECEIPTS** – Please read the following instructions closely before completing this item.

- 1. General Instructions** – INCLUDE products made elsewhere for this establishment on a contract basis from materials supplied by this establishment. (The cost of these materials should be reported in Item 7, line a.

Value should be net selling value f.o.b. plant after discounts and allowances. EXCLUDE freight charges and excise taxes.

Sales of products bought and resold without further processing should be reported separately in the Item 9A, Code 9998900 6, "Resales". (The cost of resales should be reported in Item 7, line b).

Although the instructions have not been changed from those that were previously used for this item, we want to clarify the reporting of imported products. If imported products (including products made by your foreign affiliates) are sold without further manufacture, processing, or assembly by your domestic plants, they should be reported on the line for "Resales" and not included with specific products made at the domestic reporting establishment.

We also want to clarify the instructions for marketing high cost office and production equipment by leasing them rather than selling them. If you follow this marketing practice, REPORT in Item 9A the value of goods marketed under a lease as if you had sold them:

- a. In Item 9A, report as value of shipments the equivalent market value of the goods. (The terms of the lease may use the present discounted value or some other method.)
- b. Do not report any rental receipts from leases outstanding.

**2. Specific Instructions (for Reporting Value of Shipments by Product Class in item 9A)**

NOTE – The product class codes appear with eight digits. The first seven digits represent the product class; the eighth digit is used by the Bureau of the Census in our computer operations to mechanically verify the accuracy of the first seven digits.

In Item 9A of each form MA-1000, the Census Bureau has preprinted the product class codes and description of the products reported by the establishment in the prior survey year. Please review the entire list before completing the inquiry.

A Special Reporting Instructions Sheet (MA-1000-R (1-26)) is included with each questionnaire. The sheets list product class codes and descriptions that are primarily manufactured by establishments classified in specific NAICS industry groups. Please review the sheet to assist in locating product class codes and descriptions.

If you cannot locate the description of any products that you produce, please enter a description of your products in column (a) and enter their values in column (c) on the form. Report separately for each major kind of product.

Please note that some of the preprinted product classes in Item 9A have an asterisk (\*) at the end of the description. The product classes ending with an asterisk are tielines to the Current Industrial Reports (CIR). The Annual Survey of Manufactures (ASM) utilizes the tieline method for reporting summary information in the ASM where detailed information is being reported for the same period in a CIR. In this instance, the product detail that is collected monthly, quarterly, or annually in the CIR is not duplicated in the ASM. Instead, a single (tieline) product class code is collected in the ASM that corresponds to the sum of the detail appearing in the CIR. Value data reported in Item 9A should be cross-referenced to the data reported on the CIR questionnaires to verify consistency.

In the prior year column, we also have printed the data available in our files. These figures may differ from those actually reported by you because of changes made by the Bureau of the Census as a result of correspondence with your company or a comparison with previous data reported for the establishment. Please review the previous year figures and make any necessary corrections.

If you have any questions, please write to:

Bureau of the Census  
1201 East Tenth Street  
Jeffersonville, IN 47132-0001

or call

Washington, DC – (301) 457-4755,  
(301) 457-4810, or 1-800-201-4647

**Item 9B – VALUE OF PRODUCTS EXPORTED**

**1. General instructions** – Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates. INCLUDE as sales for export, shipments of your products to export firms and to other customers who will export the items. Export sales should not include products which will be further manufactured, fabricated, or assembled in this country before being shipped to foreign customers. Please note that the breaking down of bulk shipments of your products into smaller lots or packages by a wholesale exporter or by other units of your company is not considered to be further manufacturing, fabricating, or assembly. Shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and United States possessions are considered exports.

**2. Government sales** – Sales to the United States Government to be shipped to foreign nations under military and economic assistance programs are considered exports. Sales to the United States Government overseas are not classified as exports. Shipments of bunker fuels and other supplies and equipment for United States vessels and planes engaged in foreign trade are not classified as exports.

**Item 9C – SHIPMENTS TO OTHER DOMESTIC PLANTS OF YOUR COMPANY FOR FURTHER ASSEMBLY, FABRICATION, OR MANUFACTURE**

– Please report separately the value of products which are transferred to other manufacturing plants of your company for further processing. (Do not include products that are shipped to or on order from your company sales or wholesale offices since such products are then sold to customers outside your company.)

The value assigned to products transferred to other plants of your company should include not only the direct cost of production but also a reasonable portion of other costs (company overhead) and profits.

**Item 10A – OPERATIONAL STATUS** – Please fully complete this item. Accurate completion of this item will avoid unnecessary correspondence, as well as reduce the possibility of your receiving more than one report form for the manufacturing activity at this location.

Please mark the box (1 – 5) that is applicable to the operation of your establishment during the survey year. If you mark box (3), (4), or (5), please fill in the month, day, and year (figures only) the action became effective. If box (4) or (5) is marked, also supply the name and address (or location) of the former or new owning or operating company.

**Item 10B – OWNERSHIP, CONTROL, AND LOCATION OF OPERATIONS** (Not applicable to establishments, of multiple-establishment companies)

**Part III – SPECIAL REPORTING INSTRUCTIONS FOR ESTABLISHMENTS INVOLVED IN OWNERSHIP CHANGES**

The establishment may have been purchased singly or as part of a parent company which was acquired by or merged with another company.

Please make certain that the date of the change in ownership is recorded in Item 10A, OPERATIONAL STATUS.

**A. If the establishment is filing for only part of the year, report as follows:**

**1. FINAL REPORT FOR THE OWNER WHO SOLD THE ESTABLISHMENT** – Report any new or used capital expenditures, that occurred in the current year prior to the sale.

**2. BEGINNING REPORT FOR THE BUYER** – Report only the capital expenditures which occurred after the original purchase of the entire plant.

**B. If a full year report is being filed for this establishment and:**

**1.** The value of the fixed assets were not changed as part of the ownership change, continue to report as in the past.

**2.** If the values of the fixed assets were changed as part of the ownership change, beginning assets should be revised so that the value of the beginning assets equals the transaction price minus old owners' current year capital expenditures plus old owners' current year retirements up to the time of the sale. Report capital expenditures that occurred during the entire year under both owners.